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Report No. 2018-19

TO: Rahim Harji, P.E., Director
Public Works

FROM: Hector Collazo Jr., Inspector General/Chief Audit Executive
Division of Inspector General 

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division
Jeanette Phillips, Director, Finance Division
Ivan Fernandez, P.E., Customer & Technical Services Division Director, Public Works

SUBJECT: Inspector General's Observation of Public Works Technical Services Division's
Annual Physical Inventory of Fixed Assets

DATE: August 22, 2018

This letter serves to inform you that the Division of Inspector General completed its observation of the annual physical inventory of fixed assets for the Technical Services Division on August 20, 2018.

Our objectives were to:

1. Interview and observe staff conducting the department's physical inventory to determine compliance with required inventory procedures.
2. Test and verify, on a sample basis, the assets recorded by staff.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We conclude that the Technical Services Division's physical inventory was performed in compliance with required inventory procedures and our sample tests agreed with those of the Technical Services Division staff.

We appreciate your staff's cooperation during this audit.

